

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 2491 – HB 2572

January 21, 2010

SUMMARY OF BILL: Exempts physicians with inactive licenses to perform pro bono services from the occupational privilege tax.

ESTIMATED FISCAL IMPACT:

Decrease State Revenue – Not Significant

Assumptions:

- Tenn. Code Ann. § 67-4-1708(a) states “the privilege tax levied by this part upon the privilege of engaging in certain occupations requiring registration or a license do not apply to a person so registered or licensed, if the person is inactive or retired pursuant to the regulations of the appropriate licensing board.”
- Based on information provided by the Department of Revenue, and pursuant to Tenn. Code Ann. § 67-4-1708(a), any decrease to state revenue as a result of this bill is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is written in a cursive style with a large, stylized "J" and "W".

James W. White, Executive Director

/rnc

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